

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK
- - - - - x

UNITED STATES OF AMERICA : INFORMATION
- v. - : 13 Cr. ()
JONATHAN WALLY, :
Defendant. :
- - - - - x

COUNT ONE

(Aiding and Assisting in the Preparation of
False and Fraudulent U.S. Individual Income Tax Returns)

The United States Attorney charges:

1. From in or about 2010, up to and including in or about April 2012, in the Southern District of New York and elsewhere, JONATHAN WALLY, the defendant, willfully and knowingly did aid and assist in and procure, counsel, and advise the preparation and presentation under, or in connection with any matter arising under, the internal revenue laws, of returns, affidavits, claims, and other documents, which were fraudulent and were false as to material matters, whether or not such falsity and fraud were with the knowledge and consent of the persons authorized and required to present such returns, affidavits, claims, and documents, to wit, WALLY defrauded the Internal Revenue Service ("IRS") by causing it to issue tax refunds to other individuals based on U.S. individual income tax returns ("tax returns") prepared and filed by WALLY on behalf of those taxpayers that were fraudulent and false, by, for example,

listing dependents that, in truth and in fact, were not actual dependents of those taxpayers.

(Title 26, United States Code, Section 7206(2).)

COUNT TWO

(Subscribing to False and Fraudulent
U.S. Individual Income Tax Returns)

The United States Attorney further charges:

2. From in or about 2009, up to and including in or about January 2013, in the Southern District of New York and elsewhere, JONATHAN WALLY, the defendant, willfully and knowingly made and subscribed returns, statements, and other documents, which contained and were verified by a written declaration that they were made under penalties of perjury, and which WALLY did not believe to be true and correct as to every material matter, to wit, WALLY defrauded the IRS by causing it to issue him tax refunds based on tax returns prepared and filed by WALLY that were false and fraudulent, by, for example, listing dependents that, in truth and in fact, were not actual dependents of WALLY and failing to declare certain income.

(Title 26, United States Code, Section 7206(1).)

COUNT THREE

(Identity Fraud Related to Personal Identifying Information)

The United States Attorney further charges:

3. From in or about 2009, up to and including in or about April 2012, in the Southern District of New York and

elsewhere, JONATHAN WALLY, the defendant, knowingly transferred, possessed, and used, without lawful authority, in and affecting interstate commerce, means of identification of other persons with the intent to commit, and to aid and abet, and in connection with, unlawful activity that constitutes a violation of Federal law, and as a result of the offense obtained a thing of value aggregating \$1,000 and more during any one-year period, to wit, WALLY obtained personal identifying information of other individuals to facilitate his preparation and filing of false and fraudulent tax returns with the IRS on behalf of others and himself.

(Title 18, United States Code,
Sections 1028(a)(7) and (b)(1)(D).)

COUNT FOUR

(Identity Fraud Related to the Use of Social Security Cards)

The United States Attorney further charges:

4. From in or about 2009, up to and including in or about October 2012, in the Southern District of New York and elsewhere, JONATHAN WALLY, the defendant, willfully and knowingly, in and affecting interstate commerce, did possess identification documents (other than ones issued lawfully for the use of the possessors), authentication features, and false identification documents, with the intent such documents and features be used to defraud the United States, to wit, without permission of the possessors, WALLY used what appear to be social

security cards in the names of other individuals to facilitate his preparation and filing of false and fraudulent tax returns with the IRS on behalf of others and himself.

(Title 18, United States Code,
Sections 1028(a)(4) and (b)(2)(A).)

FORFEITURE ALLEGATION
(Counts One through Four)

5. As a result of committing the offenses alleged in Counts One through Four of this Information, JONATHAN WALLY, the defendant, shall forfeit to the United States, pursuant to Title 18, United States Code, Section 981(a)(1)(C) and Title 28, United States Code, Section 2461, all property, real and personal, that constitutes or is derived from proceeds traceable to the commission of the offenses, including, but not limited to, a sum in United States currency representing the amount of proceeds obtained as a result of the offenses.

Substitute Assets Provision

6. If any of the above-described forfeitable property, as a result of any act or omission of the defendant:

(1) cannot be located upon the exercise of due diligence;

(2) has been transferred or sold to, or deposited with, a third person;

(3) has been placed beyond the jurisdiction of the Court;

(4) has been substantially diminished in value;

or

(5) has been commingled with other property which cannot be subdivided without difficulty;

it is the intent of the United States, pursuant to 21 U.S.C. § 853(p), to seek forfeiture of any other property of said defendant up to the value of the above forfeitable property.

(Title 18, United States Code, Sections 924 and 981 and Title 28, United States Code, Section 2461.)



PREET BHARARA
United States Attorney